

California Statewide Average Indirect Cost Rates

For Purposes of Food Service and Adult Education Programs

Following is a recap of California's statewide average indirect cost rates for the four most current years. For food service and adult education programs, *Education Code* sections 38101(c) and 52616.4(a)(3) limit school district indirect costs to amounts derived using the lesser of a school district's indirect rate (as approved by the California Department of Education) or the statewide average indirect cost rate for the program. Both the school district and statewide indirect cost rates are calculated using the J-380/SACS expenditure data from the 2nd prior fiscal year. Each district should compare these statewide rates with their individual indirect cost rate to determine the lesser rate for use with each program.

2003-04

For food service and adult education programs for fiscal year 2003-04, districts are limited to the **lesser** of:

- **their CDE approved indirect cost rate** (approved April 2003, based on 2001-02 data)
or
- **5.70% for Food Service**
- **5.56% for Adult Education**

2002-03

For food service and adult education programs for fiscal year 2002-03, districts are limited to the **lesser** of:

- **their CDE approved indirect cost rate** (approved April 2002, based on 2000-01 data)
or
- **5.11% for Food Service**
- **5.06% for Adult Education**

2001-02

For food service and adult education programs for fiscal year 2001-02, districts are limited to the **lesser** of:

- **their CDE approved indirect cost rate** (approved March 2001, based on 1999-00 data)
or
- **4.86% for Food Service**
- **4.81% for Adult Education**

2000-01

For food service and adult education programs for fiscal year 2000-01, districts are limited to the **lesser** of:

- **their CDE approved indirect cost rate** (approved March 2000, based on 1998-99 data)
or
- **5.24% for Food Service**
- **5.22% for Adult Education**